

STATE OF IOWA
2016
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2016

CITY OF INDIANOLA, IOWA
DUE: December 1, 2016

16209100500000
City of Indianola
110 North 1st Street
Indianola, Iowa 50125

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	6,122,002		6,122,002	6,100,654
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	6,122,002		6,122,002	6,100,654
Delinquent property taxes	0		0	
TIF revenues	1,542,524		1,542,524	1,572,400
Other city taxes	265,488	40,622	306,110	316,894
Licenses and permits	192,408	0	192,408	127,200
Use of money and property	466,038	554,575	1,020,613	812,550
Intergovernmental	2,384,471	108,694	2,493,165	2,436,806
Charges for fees and service	949,421	19,660,303	20,609,724	20,818,650
Special assessments	112,573	22,428	135,001	191,000
Miscellaneous	652,418	2,723,216	3,375,634	2,021,030
Other financing sources	6,328,554	5,220,651	11,549,205	11,657,000
Total revenues and other sources	19,015,897	28,330,489	47,346,386	46,054,184
Expenditures and Other Financing Uses				
Public safety	4,095,964	0	4,095,964	4,336,200
Public works	1,600,175	0	1,600,175	1,731,749
Health and social services	0	0	0	
Culture and recreation	2,037,318	0	2,037,318	2,222,850
Community and economic development	165,076	0	165,076	704,000
General government	1,401,939	0	1,401,939	1,662,350
Debt service	2,838,250	0	2,838,250	2,849,600
Capital projects	249,881	0	249,881	1,583,500
Total governmental activities expenditures	12,388,603	0	12,388,603	15,090,249
Business type activities	0	20,819,439	20,819,439	20,838,240
Total ALL expenditures	12,388,603	20,819,439	33,208,042	35,928,489
Other financing uses, including transfers out	4,281,997	7,109,304	11,391,301	11,407,585
Total ALL expenditures/And other financing uses	16,670,600	27,928,743	44,599,343	47,336,074
Excess revenues and other sources over (Under) Expenditures/And other financing uses	2,345,297	401,746	2,747,043	-1,281,890
Beginning fund balance July 1, 2015	6,613,251	10,605,311	17,218,562	
Ending fund balance June 30, 2016	8,958,548	11,007,057	19,965,605	-1,281,890

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____
held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____

held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents
General obligation debt	\$ 18,010,000	Other long-term debt	\$ 0
Revenue debt	\$ 16,636,964	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 42,015,794

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11/16/16	<input checked="" type="checkbox"/> Date Published
			<input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Diana Bowlin	→	515	961-9410
Signature of Mayor or other City official (Name and Title)			Extension
			Date signed
			11/9/2016

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 CITY OF INDIANOLA						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	3,803,538	1,400,968		917,496			6,122,002			6,122,002	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	3,803,538	1,400,968		917,496	0		6,122,002		T01	6,122,002	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	3,803,538	1,400,968		917,496	0	0	6,122,002			6,122,002	6
7	TIF revenues			1,542,524				1,542,524		T01	1,542,524	7
8	Other city taxes											
9	Utility tax replacement excise taxes							0		T15	0	8
10	Utility franchise tax (Chapter 364.2, Code of Iowa)	186,340						186,340	40,622	T15	226,962	9
11	Parimutuel wager tax	79,148						79,148		C30	79,148	10
12	Gaming wager tax							0		C30	0	11
13	Mobile home tax							0		T19	0	12
14	Hotel/motel tax							0		T19	0	13
15	Other local option taxes							0		T09	0	14
16	TOTAL OTHER CITY TAXES	265,488	0	0	0	0	0	265,488	40,622		306,110	15
17	Section B - LICENSES AND PERMITS	192,408						192,408		T29	192,408	16
18	Section C - USE OF MONEY AND PROPERTY											17
19	Interest	155,407	2,103			70		157,580	133,528	U20	291,108	18
20	Rents and royalties	308,458						308,458	421,047	U40	729,505	19
21	Other miscellaneous use of money and property							0		U20	0	20
22	TOTAL USE OF MONEY AND PROPERTY	463,865	2,103	0	0	70	0	466,038	554,575		1,020,613	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0	108,694	B89	108,694	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	108,694		108,694	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,826,749					1,826,749		C46	1,826,749	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	218,185	7,108					225,293		C89	225,293	49				
50	Iowa Department of Transportation					118,105		118,105		C89	118,105	50				
51	Iowa Department of Natural Resources							0		C89	0	51				
52	Iowa Economic Development Authority							0		C89	0	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim							0		C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	218,185	1,833,857	0	0	118,105	0	2,170,147	0		2,170,147	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions							0			0	63				
64	Library service	83,479						83,479		D89	83,479	64				
65	Township contributions							0		D89	0	65				
66	Fire/EMT service	130,845						130,845		D89	130,845	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	214,324	0	0	0	0	0	214,324	0		214,324	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	432,509	1,833,857	0	0	118,105	0	2,384,471	108,694		2,493,165	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	2,236,500	A91	2,236,500	73				
74	Sewer							0	2,912,800	A80	2,912,800	74				
75	Electric							0	14,087,326	A92	14,087,326	75				
76	Gas							0		A93	0	76				
77	Parking							0		A60	0	77				
78	Airport							0		A01	0	78				
79	Landfill/garbage	15,371						15,371	220,586	A81	235,957	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	203,091	A80	203,091	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees							0		A89	0	90				
91	Prisoner care	1,434						1,434		A89	1,434	91				
92	Fire service charges	12,923						12,923		A89	12,923	92				
93	Ambulance charges	694,641						694,641		A89	694,641	93				
94	Sidewalk street repair charges							0		A44	0	94				
95	Housing and urban renewal charges							0		A50	0	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges		3,300					3,300		A89	3,300	99				
100	Park, recreation, and cultural charges	209,532	1,587					211,119		A61	211,119	100				
101	Animal control charges							0		A89	0	101				
102	Other charges - Specify	10,633						10,633			10,633	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	944,534	4,887	0	0	0	0	949,421	19,660,303		20,609,724	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				107,644	4,929		112,573	22,428	U01	135,001	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	59,689	30,925			20,000		110,614		U99	110,614	108				
109	Deposits and sales/fuel tax refunds							0		U99	0	109				
110	Sale of property and merchandise	249,626	30,614					280,240	8,893	U11	289,133	110				
111	Fines	39,998						39,998		U30	39,998	111				
112	Internal service charges							0	1,498,262	NR	1,498,262	112				
113	Other miscellaneous - Specify							0			0	113				
114	Refunds Reimbursements	62,888	17,886			19,514		100,288	857,777		958,065	114				
115	Downtown Loan Payments		111,641					111,641			111,641	115				
116	Sales Tax	2,916						2,916	358,284		361,200	116				
117	Other	6,721						6,721			6,721	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	421,838	191,066	0	0	39,514	0	652,418	2,723,216		3,375,634	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,524,180	3,432,881	1,542,524	1,025,140	162,618	0	12,687,343	23,109,838		35,797,181	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	4,143						4,143		NR	4,143	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	153,761	NR	153,761	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	1,569,312	553,616		619,200	1,259,354		4,001,482	5,066,890		9,068,372	127		
128	Internal TIF loans and transfers in			1,271,206	1,051,723			2,322,929			2,322,929	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	1,573,455	553,616	1,271,206	1,670,923	1,259,354	0	6,328,554	5,220,651		11,549,205	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	8,097,635	3,986,497	2,813,730	2,696,063	1,421,972	0	19,015,897	28,330,489		47,346,386	132		
133												133		
134	Beginning fund balance July 1, 2015	4,292,965	1,242,125	492,228	1,275,262	-689,329		6,613,251	10,605,311		17,218,562	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	12,390,600	5,228,622	3,305,958	3,971,325	732,643	0	25,629,148	38,935,800		64,564,948	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
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156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF INDIANOLA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	2,342,652						2,342,652		E62	2,342,652	2		
3	Purchase of land and equipment	22,595						22,595		G62	22,595	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	464,262						464,262		E24	464,262	13		
14	Purchase of land and equipment	12,166						12,166		G24	12,166	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation	940,399						940,399		E32	940,399	16		
17	Purchase of land and equipment	19,032						19,032		G32	19,032	17		
18	Building inspections — Current operation	294,688						294,688		E66	294,688	18		
19	Purchase of land and equipment	170						170		G66	170	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation							0		E32	0	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	4,095,964	0		0	0	0	4,095,964			4,095,964	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDIANOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		982,410					982,410		E44	982,410	42
43	Purchase of land and equipment		336,137					336,137		G44	336,137	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	175,995						175,995		E44	175,995	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		33,750					33,750		E44	33,750	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		44,557					44,557		E81	44,557	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	27,152						27,152		E81	27,152	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		174					174		E89	174	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	203,147	1,397,028		0	0	0	1,600,175			1,600,175	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDIANOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0				0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF INDIANOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	508,735	20,592					529,327		E52	529,327	122
123	Purchase of land and equipment	1,408						1,408		G52	1,408	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	737,750	15,252					753,002		E61	753,002	127
128	Purchase of land and equipment	84,138						84,138		G61	84,138	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	619,087	3,561					622,648		E61	622,648	130
131	Purchase of land and equipment	23,042	23,753					46,795		G61	46,795	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	1,974,160	63,158		0	0	0	2,037,318			2,037,318	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	54,479	57,660					112,139		E89	112,139	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	19,835		33,102				52,937		E89	52,937	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	74,314	57,660	33,102	0	0	0	165,076			165,076	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	167,832						167,832		E29	167,832	160
161	Purchase of land and equipment	1,905						1,905		G29	1,905	161
162	Clerk, Treasurer, financial administration — Current operation	860,192						860,192		E23	860,192	162
163	Purchase of land and equipment	23,160						23,160		G23	23,160	163
164	Elections — Current operation	14,826						14,826		E89	14,826	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	44,595						44,595		E25	44,595	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	268,716						268,716		E31	268,716	168
169	Purchase of land and equipment	20,713						20,713		G31	20,713	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,401,939	0	0	0	0	0	1,401,939			1,401,939	176
177	Section G — DEBT SERVICE							0			0	177
178	Debt Obligations	76,835			2,761,415			2,838,250			2,838,250	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	76,835	0	0	2,761,415	0	0	2,838,250			2,838,250	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	CIP Program					249,881		249,881			249,881	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	249,881	0			249,881	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	249,881	0	249,881			249,881	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,826,359	1,517,846	33,102	2,761,415	249,881	0	12,388,603			12,388,603	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA		GAAP		NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,203,436	E91	1,203,436	198
199	Purchase of land and equipment							388,818	G91		388,818	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							995,350	E80		995,350	201
202	Purchase of land and equipment							370,508	G80		370,508	202
203	Construction								F80		0	203
204	Electric — Current operation							12,520,902	E92		12,520,902	204
205	Purchase of land and equipment							1,153,645	G92		1,153,645	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							189,583	E81		189,583	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation							360,330	E03		360,330	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation							64,008	E80		64,008	230
231	Purchase of land and equipment							2,940	G80		2,940	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF INDIANOLA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,807,908		1,807,908	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246	Self Insurance and Benefits								1,762,011		1,762,011	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								20,819,439		20,819,439	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	7,826,359	1,517,846	33,102	2,761,415	249,881	0	12,388,603	20,819,439		33,208,042	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	196,500	1,762,568					1,959,068	7,109,304		9,068,372	255
256	Internal TIF loans/repayments and transfers out			2,322,929				2,322,929			2,322,929	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	196,500	1,762,568	2,322,929	0	0	0	4,281,997	7,109,304		11,391,301	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	8,022,859	3,280,414	2,356,031	2,761,415	249,881	0	16,670,600	27,928,743		44,599,343	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		1,948,208	949,927	1,209,910			4,108,045			4,108,045	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	4,367,741				482,762		4,850,503			4,850,503	267
268	Total Governmental	4,367,741	1,948,208	949,927	1,209,910	482,762	0	8,958,548			8,958,548	268
269	Proprietary								11,007,057		11,007,057	269
270	Total ending fund balance June 30, 2016	4,367,741	1,948,208	949,927	1,209,910	482,762	0	8,958,548	11,007,057		19,965,605	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	12,390,600	5,228,622	3,305,958	3,971,325	732,643	0	25,629,148	38,935,800		64,564,948	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF INDIANOLA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
								Z000 \$	6,182,970
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									

A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year (h)
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 545,000	29U \$	39U \$ 270,000	49U \$	49U \$	49U \$ 275,000	49U \$	I91 \$ 23,660
2. Sewer utility	19U 10,148,765	29U 153,761	39U 198,562	49U	49U	49U 10,103,964	49U	I89 54,737
3. Electric utility	19U 6,941,000	29U	39U 683,000	49U	49U	49U 6,258,000		I92 180,466
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9. GO BONDS	19U 19,685,000		39U 1,965,000	49U 17,720,000		49U	49U	I89
GO CLN	19U	29U	39U	49U	49U	49U	49U	I89
10.	19U 715,000	29U	39U 425,000	49U 290,000		49U	49U	I89 3,705
11.	19U	29U	39U	49U	49U	49U	49U	I89
12.	19U	29U	39U	49U	49U	49U	49U	I89
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	38,034,765	153,761	3,541,562	18,010,000	0	16,636,964	0	262,568

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014				Amount - Omit cents	
\$		840,315,884		x .05 = \$	42,015,794

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$			
	19,965,605	\$	19,965,605		
REMARKS					V98